

**WHAT IS CLAIMED IS:**

1. An optical diffusing layer comprising a resin coated layer having a surface fine concavo-convex structure, wherein an average of peak-to-peak distance ( $S_m$ ), an average of center line surface roughness ( $R_a$ ), and an average of ten-point surface roughness ( $R_z$ ) on the surface with fine concavo-convex structure satisfy following equations:

$$S_m \leq 80 \mu m,$$

$$R_a \leq 0.25 \mu m, \text{ and}$$

$$R_z \leq 9R_a.$$

2. The optical diffusing layer according to claim 1, wherein a  $60^\circ$  glossiness of the surface with fine concavo-convex structure is no more than 70 %.

3. The optical diffusing layer according to claim 1, wherein the resin coated layer contains particles and the surface concavo-convex structure of the resin coated layer is formed by the particles.

4. The optical diffusing layer according to claim 3, wherein the particles are organic particles.

5. The optical diffusing layer according to claim 1, wherein the resin coated layer is formed by an ultraviolet curable resin.

6. The optical diffusing layer according to claim 1, further comprising a low refractive index layer having a refractive index lower than a refractive index of the resin coated layer disposed on concavo-convex structure surface of the resin coated layer.

7. An optical diffusing sheet comprising the optical diffusing layer of claim 1 disposed on one side or on both sides of a transparent

substrate.

8. An optical element comprising the optical diffusing layer of claim 1 or the optical diffusing sheet claim 7 disposed on one side or on both sides of an optical element.

9. A visual display applying the optical element according to claim 8.